

Issued June 11, 1937.

UNITED STATES DEPARTMENT OF AGRICULTURE
AGRICULTURAL ADJUSTMENT ADMINISTRATION
NORTH CENTRAL DIVISION

PROCEDURE FOR EXAMINATION AND CERTIFICATION
OF ADMINISTRATIVE EXPENSES OF COUNTY AGRICULTURAL
CONSERVATION ASSOCIATIONS

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This NCR-State 105 supersedes NCR-State 103 (issued March 26, 1937), NCR-State 103, Revised (issued April 23, 1937), as amended, and all previous memoranda and supplements pertaining to the examination and certification of administrative expenses of county agricultural conservation associations.

The work described in this procedure shall be performed in the Application for Payment Section under the supervision of the person in charge of such section. All forms submitted in connection with county administrative expenses shall be received in the Receiving and Files Unit and when dated and assembled therein shall be forwarded to the County Associations Section. If administratively approved by the designated executive officer, such forms will be forwarded to the Examination Unit. Thereafter, the examination of such forms shall be performed in the Examination Unit; the computing and review thereof shall be performed in the Computation Unit; and payments shall be scheduled on Form 1064 in the Payment Schedule Unit.

I. Receiving and Files Unit.

A. Prepare a county progress record, RF-1, for each association in the State, as follows:

1. Enter in the upper right-hand corner in the spaces provided therefor, the State and county code and the name of the State and county, respectively.
2. Enter immediately beneath the title "County Progress Record", the words "County Administrative Expenses".
3. Delete the words "Priority Block" in column (a) and insert in lieu thereof the word "Statement".
4. Delete the words "Lot No." in column (b) and insert in lieu thereof the word "Month".
5. Delete the words "To Entry Unit" in column (e) and insert in lieu thereof the words "County Associations Section".
6. Delete the letters "G.A.O." in column (h) and insert in lieu thereof the letters "D.O.".

B. Upon receipt of a set of Forms ACP-8, ACP-9, ACP-10, ACP-11, ACP-12, and other related forms and papers, stamp the date of receipt on all such forms and papers.

C. Stamp on one copy of the Forms ACP-8, ACP-9, ACP-10, and ACP-11 the words "Return to County Association". Stamp on the copy of ACP-11 bearing the signature of the treasurer of

the association, the words "Forward to Records and Accounts Section, Washington, D. C.".

- D. Attach to the Forms ACP-8, ACP-9, ACP-10, ACP-11, and ACP-12 and canceled checks, if any, submitted by an association:
1. The file copy of ACP-19 for such association.
 2. The file copies of ACP-8, ACP-9, and ACP-10 covering the period next preceding the period for which ACP-8 (the current voucher) is submitted.
- E. Enter the following information on RF-1:
1. Enter in column (a) the statement number appearing in the upper right-hand corner of ACP-9.
 2. Enter in column (b) the name of the month for which the current voucher is submitted.
 3. Enter in column (c) the date stamped on the set of Forms ACP-8, ACP-9, and ACP-10 covering the current period.
- F. Prepare RF-3 and release ACP-8 together with related forms and papers to the County Associations Section. RF-3 shall be prepared as follows
1. Enter after the words "Released to", the name of the unit to which the forms are to be released.
 2. Enter after the word "Date", the date such forms are released.
 3. List in column (a) the State and county code of all sets of forms which are being released at one time.
 4. Enter in column (b) the "Statement No." of each set of forms listed in column (a).
 5. Obtain on the RF-3 the signature of a designated person in the unit receiving the forms.
- G. As ACP-8 and related forms are released from one unit to another, RF-3 will be prepared by a designated person in the unit releasing the forms and signed by a designated person in the unit receiving the forms. The RF-3 will then be forwarded to the Receiving and Files Unit where a designated person will post the date of release in the appropriate column of RF-1 so that it will be possible at all times to determine the unit in which any particular set of forms is located.
- H. Distribution of forms:
1. Upon receipt of ACP-8 and other related forms and papers from the Payment Schedule Unit, distribute them as follows:
 - a. Forward to the Regional Disbursing Office:
 - (1) Original of ACP-8.
 - (2) One copy of ACP-8a.
 - (3) Original of ACP-9
 - (4) Original of ACP-10.

- (5) Original and one copy of ACP-11 (original must have signatures of payees and copy must have been stamped "Forward to Records and Accounts Section, Washington, D. C.")
- (6) Original of Forms ACP-12, if any (with signatures of payees).
- (7) Canceled checks, if any
- (8) First copy of ACP-37
- (9) Original and three copies of Form 1064
- (10) All powers of attorney submitted in connection with ACP-11
- (11) Receipts, invoices, bills, and other supporting documents submitted in connection with ACP-9.

b. Forward to the association:

- (1) One copy of ACP-8a
- (2) One copy of ACP-9
- (3) One copy of ACP-10
- (4) One copy of ACP-11 (If one copy other than the original has the signatures of the payees thereon, such copy should be forwarded to the association)
- (5) Original and one copy of ACP-37.

c. Forward to the State accountant:

- (1) One copy of Form 1064.

d. Retain the remaining copies of all forms in a pending file in the State office.

2. The Regional Disbursing Office will return one copy of ACP-8a and one copy of Form 1064 to the State office. Upon receipt of these forms, transfer the data which were entered by the Disbursing Office on the returned copies, to the copies of such forms in the pending file and distribute them as follows:

a. Forward to the State accountant

- (1) The copy of ACP-8a returned by the Disbursing Office
- (2) The copy of Form 1064 returned by the Disbursing Office.

b. File in the State office files

- (1) One copy of ACP-8a
- (2) One copy of ACP-9
- (3) One copy of ACP-10
- (4) One copy of ACP-11
- (5) The copy of ACP-19
- (6) One copy of ACP-37
- (7) One copy of Form 1064.

1. Enter in column (h) of RF-1 the date such forms are forwarded to the Disbursing Office.

- J. Upon receipt of copies of ACP-8a and Form 1064 from the Regional Disbursing Office, enter in columns (m) and (n), respectively, of RF-1 the Disbursing Office voucher number and the date such voucher was paid.
- K. As of the 15th and last day of each month, prepare Form NCR-120 in triplicate. The original of this form shall be forwarded to the Director of the North Central Division; one copy shall be forwarded to the County Associations Section; and one copy shall be retained in the Application for Payment Section.

II. Examination Unit.

- A. Determine that the association has forwarded to the State office the following forms:
 - 1. ACP-8 (original)
 - 2. ACP-8a (three copies)
 - 3. ACP-9 (original and two copies)
 - 4. ACP-10 (original and two copies)
 - 5. ACP-11 (original and three copies)
 - 6. ACP-12 (original) where receipt was not obtained on ACP-11
 - 7. Canceled checks - where receipts could not be obtained on ACP-11 or ACP-12
 - 8. ACP-37 for previous period, if any, (one copy).
- B. Examine ACP-11 as follows and delete those items appearing thereon which have not been receipted for in accordance with the procedure hereinafter set forth:
 - 1. Determine that the "Receipt No." and "Code No." appearing on ACP-11 correspond with the "Statement No." and "Code No.", respectively, appearing on the copy of ACP-9 submitted for the same period. Make such corrections as are necessary.
 - 2. Determine that the other data entered in the top part of ACP-11 have been properly entered. Make such corrections as may be necessary.
 - 3. Determine that for each name appearing in the first column of ACP-11, there is an amount in the second column and a signature in the third column or if there is no signature in the third column that there is an ACP-12 or a canceled check present covering such item.
 - 4. Determine that the names and amounts appearing in columns one and two, respectively, of ACP-11 correspond with the names and amounts (approved items only) appearing in columns one and nine, respectively, of ACP-9 or ACP-10 covering the same period. If the amount is less than that

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appearing on ACP-9 or ACP-10, determine that the difference is adequately explained and if the amount is greater than the amount appearing on ACP-9 or ACP-10, delete such item.

5. Determine that the signature in column 3 of ACP-11 corresponds with the name appearing in column 1 of ACP-9 or ACP-10. The receipt shall be considered acceptable irrespective of minor differences in spelling so long as it can reasonably be determined that the signature and name are that of the same person. Where ACP-12 or a canceled check is submitted in lieu of a signature in column 3 of ACP-11, a notation should have been made in column 3 of ACP-11 to the effect that ACP-12 is attached or that a canceled check is attached. Make such notation if necessary. In such cases, check the signatures on ACP-12 or the name(s) of the payee(s) on the canceled check(s) against the name(s) appearing in column (1) of ACP-9 or ACP-10.
6. If the signature in column three of ACP-11 or the signature on ACP-12 is that of a person other than that appearing in column one of ACP-9 or ACP-10, a power of attorney must have been submitted signed by the person whose name appears in column one of ACP-9 or ACP-10, authorizing the person whose signature appears on ACP-11 or ACP-12 to receive the check. A power of attorney need not be submitted where an officer or employee signs ACP-11 or ACP-12 on behalf of a firm or corporation, which firm or corporation is listed as a claimant on ACP-9. The person signing for a firm or corporation must sign the name of the firm or corporation followed by his own name and title, for example, Joe Brown & Company, Tom Brown, Secretary.
7. If the signature of a payee on ACP-11 or ACP-12 is by mark, such signature must be witnessed by two persons.
8. Determine that ACP-11 has been signed by the treasurer of the association in exactly the same style as his signature appears on the bond. If the treasurer failed to sign or if his signature is not in the same style as that appearing on the bond, return ACP-11 to the Treasurer for signature.
9. Submit ACP-11 to a computing clerk who will prepare and attach an adding machine tape for the figures appearing on ACP-11 in the column headed "Amount" and return ACP-11 to the examining clerk. The computing clerk will not add those figures which have been deleted.
10. Check the total on the adding machine tape against the total of the second column of ACP-11. If there is a discrepancy check the individual items on the adding machine tape against the individual items appearing in the second column of ACP-11.

Make such corrections as may be required in the total of the second column of ACP-11.

11. Determine that the total of the acceptable receipts is equal to the amount shown on line 9 of the copy of ACP-8 covering the period for which such receipts were submitted or that any difference between such totals is accounted for in the memorandum over the signature of the president or secretary of the association explaining such difference. If the total of the acceptable receipts is not equal to the amount shown on line 9 of ACP-8 and the difference is not accounted for as an overclaim, the balance may be accounted for temporarily by a showing on the part of the treasurer of the association that it was impossible to procure receipt(s) for such balance due to reasons or circumstances beyond his control.
12. If receipts for certain items appearing on ACP-11 are found to be unacceptable, or if the amount shown in column (9) of ACP-8 covering the period for which receipts were submitted, has not been fully accounted for, prepare a letter to the treasurer of the association for the signature of the certifying officer. Such letter should
 - a. Identify the ACP-11 to which exception has been taken,
 - b. Set forth the deficiencies in such ACP-11,
 - c. Request the treasurer of the association to prepare and submit a supplemental or corrected ACP-11.
13. When it has been determined that the amount appearing on line 9 of ACP-8 for a previous period has been fully accounted for, stamp on the office copy of such ACP-8 "Funds accounted for." The examining clerk shall enter his initials immediately beneath the stamped notation. If the amount appearing on line 9 of such ACP-8 has not been fully accounted for, enter in the lower left-hand corner of ACP-8 opposite the space provided for the signature of the certifying officer, the following:

Amount to be accounted for \$ _____
Amount accounted for \$ _____
Balance to be accounted for \$ _____

Enter in the first blank space the amount appearing on line 9. Enter in the second blank space the amount for

which acceptable receipts have been obtained plus the amount, if any, for which receipts need not be submitted. Enter in the third blank space the difference between the entry in the first blank space and the entry in the second blank space. When supplemental receipts are received, covering the "balance to be accounted for," stamp on the office copy of ACP-8 "Funds accounted for." The examining clerk shall enter his initials immediately beneath the stamped notation.

14. If there is on file an ACP-8 which has not been stamped "Funds accounted for" which was paid 60 days or more prior to the last day of the current period, the current voucher (ACP-8) shall not be approved until there has been a proper accounting for the funds provided for under the 60-day old voucher, except where the treasurer of the association has made a showing that receipts covering "the balance to be accounted for" could not be obtained due to reasons or circumstances beyond his control.

C. Examine ACP-9 and ACP-10 as follows:

1. Determine that the entries at the top of ACP-9 and ACP-10 have been properly made. If any of these entries are incorrect, make the necessary corrections in red ink.
 - a. The "Statement No." is the number assigned to the form by the county office. Forms ACP-9 and ACP-10 for April, 1937, will be assigned number "B-2"; forms prepared for May will be assigned number "B-3"; etc. Supplemental claims or reclaims for expenses incurred during previous periods may be submitted with expense statements ACP-9 and ACP-10 for the current period. Supplemental claims or reclaims for each previous period will appear on separate sheets of ACP-9 or ACP-10 and will bear the statement number of ACP-9 or ACP-10 covering the current period followed by the word "Supplemental" or "Reclaim," as the case may be. For example: If in connection with the May expense statement, there is submitted on a separate sheet of ACP-9 or ACP-10 a reclaim for April and a supplemental claim for March, the sheets of ACP-9 or ACP-10 upon which such claims are shown will bear statement numbers "B-3 Reclaim" and "B-3 Supplemental," respectively.
 - b. The "Sheet No." refers to the number of the sheet in the set of Forms ACP-9 and ACP-10. For example: If there are two sheets of ACP-10 and an ACP-9, the sheets of ACP-10 will be numbered 1 and 2, respectively, and the ACP-9 will be numbered 3.
 - c. The entry in the space provided for "Total Sheets" will correspond with the sheet number of ACP-9; that is, if the sheet number for ACP-9 is "3", the total number of sheets in the set will be "3".

- d. The "Code No." will be the State and county code.
 - e. The entry over the blank space entitled, "Agricultural Conservation Association or Committee of Producers" will be the name of the county agricultural conservation association.
 - f. The entry in the blank space over the word "County" will be the name of the county in which the association is located.
 - g. The entry in the blank space over the word "State" will be the name of the State in which the association is located.
 - h. The entry in the blank space following the words "For month of" will be the name of the month for which the expense statement is submitted. This entry on sheets containing reclaims or supplemental claims from previous months will be the name of such previous month.
 - i. The entry in the blank space following the word "Date" will be the date on which the form is prepared.
2. Make the following determinations with respect to ACP-10 and that part of ACP-9 entitled, "Personal Services for Use of Automobile on Mileage Basis". Where a correction is authorized herein draw a light line through the original entry on the original and all copies of ACP-9 or ACP-10 and insert the correct entry in the nearest available space in red ink. If any item cannot be approved, suspend such item by drawing a line through such item.
- a. If the name of a claimant does not appear in column (1) opposite each amount shown in columns (3) to (9), inclusive, delete such item as well as the corresponding entry in column (9). The claimant's name may be regarded as acceptable even though the middle initial in such name is omitted.
 - b. Determine that the dates upon which service was performed have been entered in column (3). Where consecutive days are claimed, the first and last dates, inclusive, will be considered sufficient. If fractional days are claimed, the fraction will be shown in parentheses after such date. If service was performed on Sundays or holidays, there must appear a notation indicating that services were actually necessary and were performed for the association on those days. If such a notation does not appear on the form, a separate certification by the secretary or president of the associ-

ation will be required. Determine whether a claimant's name appears more than once in column (1) of ACP-9 or ACP-10 and if so whether there is any duplication in the dates for which claims for services are made. If a supplemental claim for an individual is included, exercise special care to make certain that claim for a date or dates listed in the supplemental claim has not also been included on ACP-9 or ACP-10 for the period to which such supplement pertains. If duplications in dates are found, disallow the claim for compensation for such date in all places where such date appears.

- c. Determine that the number of days shown in column (4) is equal to the number of days for which dates are reported in column (3).
 - (1) If the number of days reported in column (4) is in excess of the number reported in column (3), reduce the number in column (4) accordingly.
 - (2) If the number of days reported in column (4) is less than the number reported in column (3), do not correct the error but place an asterisk(*) opposite the erroneous item.
- d. Determine that the "Rate per Day" shown in column (5) of ACP-9 and ACP-10 is not in excess of the rate specified in ACP-19.
 - (1) If the "Rate per Day" shown in column (5) is in excess of the rate specified in ACP-19, correct the rate in column (5) accordingly.
 - (2) If the "Rate per Day" shown in column (5) is less than that specified in ACP-19, do not change the rate.
- e. Determine that the person making the claim for automobile travel is a county committeeman, county performance supervisor, or a member of the Board of Directors, and that the rate per mile for automobile travel, as shown in column (7) of ACP-9 and ACP-10, is not in excess of the rate specified in ACP-19.
 - (1) If the "Rate per Mile" as shown in column (7) is in excess of the rate specified in ACP-19, correct the rate per mile shown in column (7) accordingly.

- (2) If the "Rate per Mile" shown in column (7) is less than that specified in ACP-19, do not change the rate.

3. Make the following determinations with respect to that part of ACP-9 entitled, "Miscellaneous". If any item listed on ACP-9 or a commercial invoice cannot be approved, suspend such item by drawing a line through such item.

- a. Suspensions by administrative officer - Make all corrections indicated by the designated administrative officer.
- b. Original receipts - must be attached to support all claims for expense items in excess of \$1.00, which have been paid by officers or employees of the association with their personal funds. Such receipts must be signed and must give a detailed description of the purchase, including the name of the person who paid the claim.
- c. Bank charges - for checking accounts and interest on loans should appear in the name of the bank. In such cases a bank debit slip must be attached or there must be entered on ACP-9 the words "Debit slip to be attached to ACP-11".
- d. Postage - All claims for expenditures for postage must have been entered in the name of
 - (1) the person who made the purchase from the Post Office. (Such claim must be supported by a receipt from the Postmaster or other representative of the Post Office), or
 - (2) the organization from which the postage was purchased, if the bill for stamps has not been paid. (Such claim must be supported by an itemized invoice), or
 - (3) the officer or employee of the association in cases where such person personally paid for postage bought from some organization other than the Post Office. (Such claims must be supported by an itemized receipt signed by a representative of such organization.)
- e. Telephone and Telegraph
 - (1) Claims for telephone service and toll calls charged to the telephone of the

association must be entered in the name of the telephone company and itemized invoices must be attached.

(2) Where claims for telephone services or toll charges were not charged to the telephone of the association, such claims must be entered in the name of the organization or person billed by the telephone company and must be supported by an itemized list of charges from the telephone company, setting forth service charges and toll calls to be paid by the association. Where the telephone company does not furnish a duplicate copy of the original invoice, a true copy in duplicate must have been prepared and certified by an official of the organization which was billed by the telephone company, and by an official of the association. One copy must be attached to ACP-9.

(3) If telephone calls were made from pay stations, the claim for such calls must be entered on the statement in the name of the individual making the calls. If the total amount was over \$1.00, and no receipt could be obtained, a memorandum supporting this entry should be prepared showing the date, whom called, subject, and amount. The memorandum must be signed by the individual making the calls and approved by an officer of the association.

(4) Charges for telegraphic service must, in all cases, be supported by copies of the messages which must show the date of sending. If the cost of a telegram exceeds \$1.00, in addition to a copy of the telegram, there must be submitted the copy of the receipt. A copy of the telegram bearing a receipt thereon is acceptable. Charges for telegraphic service may not be approved if the telegram for which the claim is made does not pertain to the business of the association.

f. Commercial bills or invoices - must be attached in support of purchases or commercial services (except bank service - see paragraph (3)) for amounts exceeding \$1.00.

(1) Such bills or invoices should have been itemized as to the number of units purchased, cost per

unit, and total cost. If the number of units and unit cost are not shown on the invoice, a breakdown must be shown on ACP-9.

- (2) Such bills or invoices should have been submitted on billheads of the firm and must have been dated. If not submitted on billheads, the signature of an authorized representative of the firm from which the purchase was made, together with such person's title, must appear.
 - (3) Claims for bank service charges for the month covered by ACP-9 may be entered on ACP-9 without being supported by an invoice or debit slip. In such cases, the name of the month should be entered in column 1 of ACP-9 and the notation "Debit slip to be attached to ACP-11" should be entered immediately below the item for bank service charges.
- g. Where supplies or equipment have been purchased, or equipment rented from an officer or employee of the association, the claim must not be allowed unless there is attached a certification of the president or secretary of the association, indicating that the supplies or equipment were necessary and that the equipment rented or purchased, or supplies purchased, were not otherwise available, and that such equipment or supplies were personally owned by such employee or officer.
- h. Rentals.--Where equipment, or office or storage space is rented, all claims for the rental thereof must show the inclusive dates for which such rental is claimed.
- i. Coupon books.--No claim shall be approved for coupon books.
4. Determine that all erasures or corrections made in the county office on ACP-9 and ACP-10 have been initialed by the president or secretary of the association or the persons acting in their stead who certified ACP-9.
 5. Determine that ACP-9 has been certified by the president, vice-president, or acting president and secretary or acting secretary of the association. If one or more of the required officers failed to certify the form, suspend the entire set of forms.

D. Examine ACP-8 as follows:

1. Determine that the entries at the top of ACP-8 have been properly made. If any of these entries are incorrect, make the necessary corrections in ink.
 - a. The "No." in the upper right-hand corner of the form is the number assigned to such form in the association office. The ACP-8 for April, 1937, will be assigned "B-2 April"; the form for May will be assigned "B-3 May", etc. The State and county code will have been entered immediately under the number. Such information on ACP-8 should agree with the entries after "Statement No.", "For Month of", and "Code No." on the related set of Forms ACP-9 and ACP-10.

- b. The entry opposite "U.S." should be "Agriculture, A.A.A., North Central Division."
 - c. Enter or stamp opposite the word "Appropriation" "126/72215(21)3 C&UALRDA 1936-37 (PA)", for the periods up to and including June 30, 1937. A new appropriation symbol number will be furnished for subsequent periods.
 - d. The entry opposite "The United States, Dr., To:" should be the name of the treasurer of the association followed by the abbreviation, "Treas.", the name of the county or counties included in the association, and the abbreviation, "Co. ACA". For example, "John A. Doe, Treas., Adams Co. ACA." The name of the treasurer must agree with the name of the treasurer as indicated on the bond executed by him. Such name shall be checked against the "Listing of Approved Treasurers Bonds". If the treasurer is not bonded, suspend ACP-8 and related forms.
 - e. The entry opposite "Address" should be the address of the association.
2. Determine that line 6 of ACP-8 has been changed to read as follows:

"Amount of expenses for period (as per ACP-9 attached)".
Correct if necessary.
 3. Determine that the president, vice-president, or acting president and secretary or acting secretary of the association have signed in the spaces provided for their certification. Suspend the voucher if one of the required officers failed to sign.
 4. Determine that the administrative officer has signed in the space provided for the signature of the State executive officer and that the word and symbol "For \$ _____" appearing immediately above his signature have been deleted. Make the deletion if necessary.
 5. Determine that the entry on line 1(a) of ACP-8 is the same as that on line 3 of ACP-8 submitted for the previous period, if such entry on line 3 was correct. If such entry on line 3 was incorrect, determine that the entry on line 1(a) of ACP-8 is the same as the entry in Section II of ACP-37, for previous period, on line 3 of the column headed "Correct Amount."
 6. Determine that the entry on line 1(b) of ACP-8 is the amount of the check issued for the previous period. If the check for the previous period had not been received at the time the current voucher was submitted, a zero should have been entered on line 1(b) of ACP-8. If two

checks were received since the submission of ACP-8 for the previous period, determine that ACP-8 for the current period shows the number and amount of each check on line 1(b).

7. The amount appearing on line 1(c) of ACP-8 will represent collections made by the treasurer of the association since the submission of the previous voucher (ACP-8). When an entry appears on line 1(c), determine that there is attached to ACP-8 a memorandum from the president or secretary of the association explaining the source of such collections.
8. The amount appearing on line 5 of ACP-8 will represent the unobligated balance. Such balance will include amounts arising from
 - a. collections
 - b. overclaims
 - c. cases in which the check for a previous period has not been received
 - d. cases in which it was not possible to approve ACP-8 for the previous period for the amount shown on the corresponding sets of ACP-9 and ACP-10, as corrected.

If the balance includes only items under a and b, it will not be preceded by a minus sign. If it includes only items under c and d it will be preceded by a minus sign. If it includes items from several sources, the amount attributable to each source will determine whether the entry will be a positive or a negative figure. When an entry appears on line 5, determine that there is attached to ACP-8, a memorandum over the signature of the president or secretary of the association fully explaining the unobligated balance.

9. Determine that all erasures or corrections made in the county office appearing on ACP-8 have been initialed by the president or secretary of the association or by the persons acting in their stead who signed ACP-8.
- E. Prepare RF-3 as set forth in paragraphs F and G of Section I of this procedure and release ACP-8, ACP-9, ACP-10, and related forms to the Computation Unit.

III. Computation Unit.

A. Computations in connection with Forms ACP-9, ACP-10, and ACP-11.

1. Rule of fractions.---Fifty hundredths of a cent or less shall be dropped and fractions in excess of fifty hundredths shall be considered a whole cent.

2. Forms ACP-9 and ACP-10.--If in verifying the computed entries on ACP-9 and ACP-10, it is determined that a computed entry is in excess of the amount which should have been entered, delete such entry and insert the correct entry in the nearest available space. The correction shall be made on the original and all copies of ACP-9 and ACP-10 in red ink. If it is determined that a computed entry shown on ACP-9 or ACP-10 is less than the amount which should have been shown, do not correct the erroneous entry appearing in column (4), (6), or (8), or column (9) opposite miscellaneous items on the original or any of the copies of ACP-9 and ACP-10, but enter an asterisk (*) immediately opposite such entry. However, where an entry in column (9) of ACP-10 or in column (9) of ACP-9, except that part thereof entitled "Miscellaneous", is less than the correct amount and it appears that such erroneous entry was the result of the incorrect addition of columns (6) and (8) or an incorrect transfer from such columns, delete the erroneous entry and enter the correct entry in red ink in the nearest available space on the original and all copies of ACP-9 and ACP-10. Where the total of column (9) of ACP-10 or the entry opposite the words "Brought forward" on ACP-9 or the total of column (9) of ACP-9 is less than the correct amount due to an error in addition of column (9) or transfer to such column, delete the erroneous entry and enter the correct entry in red ink in the nearest available space on the original and all copies of ACP-9 and ACP-10.
- a. Verify the computed entries on ACP-10 and that part of ACP-9 entitled, "Personal Services and Use of Automobiles on Mileage Basis" as follows:
 - (1) Determine that the entry in column (4) is equal to the total number of days reported in column (3).
 - (2) Determine that the entry in column (6) is equal to the product of the entry in column (4) times the entry in column (5).
 - (3) Determine that the entry in column (8) is equal to the product of the entry in column (7) times the rate per mile shown in the heading of column (7).
 - (4) Determine that the entry in column (9) is equal to the entry in column (6) plus the entry in column (8).
 - (5) Determine that the amount entered in column (9) of ACP-10 opposite the words "Total forward" is equal to the sum of the correct entries in column (9) of ACP-10.

- (6) Determine that the entry in column (9) of ACP-10 opposite the words "Total forward" has been transferred correctly to column (9) of ACP-9 opposite the words "Brought forward." If the total of column (9) of ACP-10 has been corrected, correct the entry opposite the words "Brought forward" on ACP-9 accordingly.

b. Verify the computed entries on that part of ACP-9 entitled, "Miscellaneous" as follows:

- (1) Determine in all cases, where the quantity and price per unit is shown on ACP-9, that the entry in column (9) is equal to the product obtained by multiplying the entry in the column headed "Quantity" by the entry in the column headed "Price per Unit."
- (2) Verify all computations on commercial bills and invoices. If such computations indicate that the corresponding entry on ACP-9 should be lowered, delete such entry and enter the corrected entry in the nearest available space. If such computations indicate that the corresponding entry on ACP-9 should be raised, do not correct the erroneous entry, but enter an asterisk (*) immediately opposite such entry.

c. Total of ACP-9.

- (1) Determine that the entry in column (9) opposite the word "Total" is equal to the sum of the corrected entries in column (9).

3. Form ACP-8.

a. Corrections required in connection with ACP-8.

If in making the determinations outlined in this paragraph 3 it is determined that a mathematical or typographical error has been made in making the entries on lines 1 to 7, inclusive, of ACP-8, make no correction on ACP-8 or any of the copies thereof, but prepare Section II of ACP-37 so as to reflect in the column headed "Correct amount" the items on ACP-8 as approved. For example:

- (1) If the entry appearing on line 3 of the previous voucher was \$100, that figure should have been entered in line 1(a) of ACP-8. However, assume that the figure of \$90 was entered on line 1(a) in place of \$100. In that case the entry on line 1(a) of the column headed "Correct Amount" in Section II of ACP-37 would be \$100, and the entries on line 1(d), line 3, and line 5 would be raised

\$10 over the corresponding entries in the column headed "Amount Claimed on ACP-8".

- (2) If receipts were submitted with ACP-8 (Current Voucher) aggregating \$100.00 that figure should have been entered on line 2 of ACP-8. However, assume it is found that receipts amounting to \$20.00 are not acceptable. In that case, the entry on line 2 of the column headed "Correct amount" in Section II of ACP-37 would be \$80.00 and the entries on lines 3 and 4 of such column would be raised \$20.00 over the corresponding entries in the column headed "Amount claimed on ACP-8".
- (3) If the entry on line 3 of ACP-8 (Current Voucher) is \$100.00 and the entry on line 4 is \$80.00, the entry on line 5 should be \$20.00. However, assume that due to an error in subtraction the figure \$30.00 appears on line 5 in lieu of the correct figure of \$20.00. In that case, the entry on line 5 of the column headed "Correct amount" in Section II of ACP-37 would be \$20.00 and the entry on line 7 of such column would be raised \$10.00 over the corresponding entry in the column headed "Amount claimed on ACP-8"
- (4) If the entry on line 4 of ACP-8 (Current Voucher) was \$500.00 and such entry represented obligations which could not be paid because the check for the previous period was not received and the entry on line 3 was zero, the entry on line 5 would be minus \$500.00. If in such case the entry on line 6 was \$300.00, the entry on line 7 would be \$800.00 (the sum of the entries on line 6 and line 5 disregarding the minus sign on line 5). Assuming that the State committee has approved payment of the previous voucher in the amount of \$500.00, the entries in the column headed "Correct amount" for lines 4, 5, 6, and 7 in Section II of ACP-37 should be the same as the entries in the column headed "Amount claimed on ACP-8" and the entry in the "Correct amount" column on line 8 should be the amount of the check for the previous voucher, namely, \$500.00.
- (5) If the total amount appearing in column (9) of ACP-9 is \$100.00 that figure should have been entered on line 6 of ACP-8 (Current Voucher). However, assume that it was necessary to correct the entries on ACP-9 so that the corrected total thereof is \$80.00. In that case, the entry on line 6 of the column headed "Correct amount" in Section II of ACP-37 would be \$80.00 and the entry on line 7 of such column will be lowered \$20.00

under the corresponding entry in the column headed "Amount claimed on ACP-8".

b. Make the computations on ACP-8 as follows:

- (1) Determine that the total for item 1 of ACP-8 is equal to the sum of the entries on lines 1(a), 1(b), and 1(c).
- (2) Determine that the entry on line 2 of ACP-8 is equal to the correct total(s) of column 2 of ACP-11 submitted with the current voucher (ACP-8).
- (3) Determine that the entry on line 3 of ACP-8 is equal to the entry on line 1 less the entry on line 2.
- (4) The entry on line 4 of ACP-8 will represent the amount of unpaid obligations for previous periods existing at the time the current voucher was submitted.
 - (a) An item of expense becomes an obligation of the association when such item is approved by the certifying officer on ACP-9 or ACP-10. An item of expense ceases to be an obligation of the association when the amount thereof is included on line 2 of ACP-8 approved by the certifying officer and is supported by an acceptable receipt or is included on line 5 of ACP-8 as an unobligated balance, and such unobligated balance is supported by a satisfactory memorandum of explanation over the signature of the president or secretary of the county association.
- (5) Determine that the entry on line 5 of ACP-8 is equal to the entry on line 3 less the entry on line 4. If the entry on line 3 is less than the entry on line 4, the entry on line 5 should be the entry on line 4 less the entry on line 3, such difference to be preceded by a minus sign (-).
- (6) Determine that the entry on line 6 of ACP-8 is equal to the correct total of column 9 of ACP-9.
- (7) Determine that the entry on line 7 of ACP-8 is equal to the entry on line 6 less the entry on line 5. If the entry on line 5 is preceded by a minus sign (-), the entry on line 7 should be the sum of the entries on line 5 and line 6 (disregarding the minus sign (-)).

- (8) If it was necessary to use ACP-37 in connection with the computations on ACP-8, complete the preparation of such form as follows:
- (a) Prepare ACP-37 "Schedule of Exceptions" in quadruplicate (original and three copies).
 - (b) Enter in the upper right-hand corner in the space over the word "State" the name of the State in which the association is located.
 - (c) Enter in the space over the word "County", the name of the county in which the association is located.
 - (d) Enter in the space over the words "No. of voucher", the number assigned to ACP-8 in the county office.
 - (e) Enter in the space over the words "Period Covered" the name of the month shown on the related set of Forms ACP-8.
 - (f) Enter in the space over the words "Treasurer, County Agricultural Conservation Association", the name of the treasurer.
 - (g) Enter in the space over the words "Post Office Address", the address of the association office.
 - (h) Make entries in Section I of ACP-37 as follows:
 - (a-1) Enter in Section I the individual items on ACP-9 and ACP-10 which have either been reduced or suspended. Such items should be identified by entering the name of the claimant and his title, if any, shown in columns (1) and (2).
 - (a-2) Indicate immediately opposite each such item the amount by which column (9) of ACP-9 or ACP-10 is being reduced, and state the reason for such reduction. Indicate those items which cannot be reclaimed.
 - (a-3) When all items which have been suspended or reduced have been entered in Section I, enter the total amount by which column (9) of ACP-9 is being reduced.
 - (a-4) In the case of items which can be reclaimed if the necessary information is

submitted and items marked with an asterisk(*) on ACP-9 or ACP-10, explain definitely the information required to render such items reclaimable and the exact manner in which reclaims should be entered on Form ACP-9 or ACP-10.

- (a-5) Where the total of column (9) of ACP-9 has been corrected upward and ACP-8 could not be approved in an amount sufficient to pay all obligations of the association existing at the time the current voucher was certified, it should be explained that the difference may be shown on line 4 of the next voucher as unpaid obligations. In such cases, it should be explained that it will not be necessary to claim such difference on a supplemental ACP-9 or ACP-10, and that the receipt form, ACP-11 should be prepared in accordance with the corrected entries on ACP-9 and ACP-10.

4. Form ACP-11. Prepare and attach an adding machine tape to ACP-11 for the items appearing in column (2) thereof and return ACP-11 to the examining clerk. Add only those items which have not been deleted.

B. Review of Forms ACP-8, ACP-9, ACP-10, ACP-11 and ACP-37.

1. When all computations in connection with ACP-8, ACP-9, ACP-10, and ACP-11 have been completed, such forms should be given to a designated review clerk who shall review such forms as follows:
 - a. Review the examination and computation work in accordance with the instructions hereinbefore set forth and make such corrections as are necessary. If in the opinion of the review clerk too many errors have been made in connection with a set of forms, or if a necessary form is missing or a necessary form has not been properly certified, ACP-8 (Current Voucher) shall be suspended in its entirety. In such cases, the review clerk shall prepare a letter of suspension to the secretary of the association for the signature of the certifying officer pointing out the corrections which are necessary and requesting the submission of a corrected form or set of forms.
 - b. If it was not necessary to prepare ACP-37 in connection with the computations of the items on ACP-8, enter on line 9 of ACP-8 (Current Voucher) the entry on line 7 and enter a zero on line 8. However, if ACP-37 was prepared and all checks for

previous periods had been received by the association enter on line 9 of ACP-8 (Current Voucher) the entry on line 7 of the column headed "Correct Amount" in Section II of ACP-37 or the entry on line 7 of ACP-8, whichever is the smaller. Enter on line 8 of ACP-8 (Current Voucher) the difference between the entry on line 9 and the entry on line 7 thereof. If ACP-37 was prepared and the check for all previous periods had not been received, enter on line 9 of ACP-8 (Current voucher) the entry on line 7 of the column headed "Correct Amount" in Section II of ACP-37 or the entry on line 7 of ACP-8, whichever is the smaller, less the amount of any checks which have not been received for previous periods. Enter on line 8 of ACP-8 (Current Voucher) the difference between the entry on line 9 and the entry on line 7 thereof.

- c. Initial the State office copy of ACP-8a and ACP-37, if any, and forward ACP-8 and related forms to the certifying officer.
- d. The certifying officer shall sign ACP-8 in the space provided for his signature and affix his title immediately thereunder. The certifying officer shall also date, sign, and enter the name of the State office on ACP-37, if any. The name and title of the certifying officer shall be typed on all copies of ACP-8a and the name of the certifying officer, the name of the State office, and the date shall be typed on all copies of ACP-37, if any.
- e. Prepare RF-3 as set forth in paragraphs F and G of Section I of this procedure when ACP-8 and ACP-37, if any, have been signed by the certifying officer and forward all Forms ACP-8, ACP-9, ACP-10, and related forms and papers to the Payment Schedule Unit.

IV. Payment Schedule Unit.

A. Prepare Form 1064 as follows:

1. Prepare Form 1064 in sextuple (original and five copies).
2. Fill in the top part of the form in accordance with the procedure applicable to the preparation of ACP-22.
3. Assign bureau schedule numbers to Forms 1064 covering county administrative expenses in the same series as that used for Forms ACP-22.
4. All Forms ACP-8 which are ready to be scheduled may be scheduled on one set of Forms 1064.

5. Make no entries in the first two columns of Form 1064.
6. Enter in the third column the number appearing on the second line in the upper right-hand corner of ACP-8 preceded by the State and county code number.
7. Enter in the fourth column the name of the treasurer, his title as it appears on ACP-8, and the address of the association office.
8. Enter in the fifth column the symbol and title of the appropriation "126/72215(21)3 C&UALRDA 1936-37 (PA)".
9. Enter in the last column the amount shown on line 9 of ACP-8.
10. Enter in the last line of the last column the total amount approved, which amount shall be the total of the individual items entered in the last column of Form 1064.
11. An adding machine tape showing the total of all entries on line 9 of each ACP-8 which was scheduled on a set of Forms 1064 shall be attached to such set of Forms 1064.

B. Review of Form 1064.

1. Determine that all entries have been made as set forth in the preceding paragraph.
2. Determine that the total on the adding machine tape agrees with the total on the last line in the last column of Form 1064. If the amounts do not agree check the individual entries in the last column of Form 1064 against the entries on line 9 of the related Forms ACP-8.
3. The certifying officer shall sign the original of Form 1064 and enter his title in the space provided therefor. The name and title of the certifying officer shall be typed on all copies of Form 1064.
4. Prepare RF-3 as set forth in paragraphs F and G of Section I of this procedure and forward all Forms ACP-8, ACP-9, ACP-10, and related forms and papers to the Receiving and Files Unit.